

表2-10. 綜合所得稅列報扶養未成年子女納稅義務人
—按性別及累進稅率分 (1/3)

(1)有配偶者

112年

單位：戶；新臺幣百萬元；%

稅 率 Tax Rate (%)		所得淨額 (萬元) Net Income (NT\$10,000)	戶 數 No. of Household				
			總 計 Grand Total	男 Male	結構比 Percentage	女 Female	結構比 Percentage
累 進 稅 率 Progressive tax Rate	0	0	622,601	368,558	59.2	254,043	40.8
	5	0-56	313,923	198,924	63.4	114,999	36.6
	12	56-126	186,210	121,510	65.3	64,700	34.7
	20	126-252	126,858	86,487	68.2	40,371	31.8
	30	252-472	62,619	44,528	71.1	18,091	28.9
	40	> 472	31,973	22,702	71.0	9,271	29.0
總 計 Grand Total			1,344,184	842,709	62.7	501,475	37.3
平均每戶金額 (元) Average Amount (NT\$)							

資料來源：財政資訊中心。

說 明：1. 自107年度起，本表資料含分開計稅之股利所得。

2. 所得級距為0~56係指家戶課稅所得淨額大於0且小(等)於56萬元，以此類推。

Table 2-10. Listing of Comprehensive Income Taxpayers for minor dependent children
—by Gender and Progressive tax Rate (1/3)

(1)With spouse

CY 2023

Unit : Household ; NT\$million ; %

所 得 總 額 The gross proceeds					應 納 稅 額 Income Tax Payable				
總 計 Grand Total	男 Male	結構比 Percentage	女 Female	結構比 Percentage	總 計 Grand Total	男 Male	結構比 Percentage	女 Female	結構比 Percentage
511,775	305,397	59.7	206,378	40.3	1,445	927	64.2	518	35.8
483,303	304,004	62.9	179,299	37.1	4,658	3,088	66.3	1,570	33.7
417,089	271,120	65.0	145,969	35.0	10,709	7,027	65.6	3,682	34.4
402,547	273,901	68.0	128,646	32.0	20,427	14,226	69.6	6,202	30.4
306,367	217,648	71.0	88,719	29.0	30,483	22,030	72.3	8,453	27.7
333,969	237,542	71.1	96,427	28.9	68,175	48,774	71.5	19,402	28.5
2,455,049	1,609,612	65.6	845,438	34.4	135,898	96,072	70.7	39,826	29.3
1,826,424	1,910,045		1,685,902		101,100	114,004		79,417	

Source : Fiscal Information Agency, Ministry of Finance.

Explanation : 1.Since 2018, figures in this table include dividend taxed separately.

2.Classification of income household of "0~56" refers to household income is greater than zero and less or equal to NT\$ 56 thousands, and so on.

(2)單身者

單位：戶；新臺幣百萬元；%

平均每戶金額 (元)
Average Amount (NT\$)

Table 2-10. Listing of Comprehensive Income Taxpayers for minor dependent children
—by Gender and Progressive tax Rate (2/3)

(2)Single

CY 2023

Unit : Household ; NT\$million ; %

所 得 總 額 The gross proceeds					應 納 稅 額 Income Tax Payable				
總 計 Grand Total	男 Male	結構比 Percentage	女 Female	結構比 Percentage	總 計 Grand Total	男 Male	結構比 Percentage	女 Female	結構比 Percentage
50,990	23,227	45.6	27,763	54.4	324	67	20.8	256	79.2
45,543	24,187	53.1	21,357	46.9	668	320	47.9	348	52.1
23,770	12,957	54.5	10,813	45.5	862	471	54.6	391	45.4
17,273	10,208	59.1	7,065	40.9	1,471	846	57.5	626	42.5
12,343	7,995	64.8	4,349	35.2	1,777	1,162	65.4	614	34.6
12,114	7,423	61.3	4,691	38.7	3,135	1,837	58.6	1,298	41.4
162,034	85,996	53.1	76,038	46.9	8,236	4,703	57.1	3,533	42.9
899,486	1,007,771		802,023		45,722	55,116		37,266	

表2-10. 綜合所得稅列報扶養未成年子女納稅義務人
—按性別及累進稅率分 (3/3)
(3)單身者—扶養子女數

112年

單位：戶；%

稅率 Tax Rate (Percentage)		所得淨額 (萬元) Net Income (NT\$10,000)	總 計 Grand Total	扶 養 子 女 數				
				1-2人		1-2 Persons		
				合計 Total	男 Male	結構比 Percentage	女 Female	結構比 Percentage
累 進 稅 率 Progressive tax Rate	0	0	109,131	104,742	44,795	42.8	59,947	57.2
	5	0-56	46,118	45,348	23,732	52.3	21,616	47.7
	12	56-126	14,659	14,346	7,690	53.6	6,656	46.4
	20	126-252	6,399	6,181	3,639	58.9	2,542	41.1
	30	252-472	2,772	2,642	1,674	63.4	968	36.6
	40	> 472	1,062	1,002	685	68.4	317	31.6
總 計 Grand Total			180,141	174,261	82,215	47.2	92,046	52.8

Table 2-10. Listing of Comprehensive Income Taxpayers for minor dependent children
—by Gender and Progressive tax Rate (3/3)

(3)Single—Number of dependent children

CY 2023

Unit : Household ; %

Number of dependent children									
3-4人 3-4 Persons					4人以上 4 Persons above				
合計 Total	男 Male	結構比 Percentage	女 Female	結構比 Percentage	合計 Total	男 Male	結構比 Percentage	女 Female	結構比 Percentage
4,342	2,110	48.6	2,232	51.4	47	19	40.4	28	59.6
767	487	63.5	280	36.5	3	3	100.0	—	—
313	202	64.5	111	35.5	—	—	--	—	--
216	152	70.4	64	29.6	2	2	100.0	—	—
130	94	72.3	36	27.7	—	—	--	—	--
58	47	81.0	11	19.0	2	2	100.0	—	—
5,826	3,092	53.1	2,734	46.9	54	26	48.1	28	51.9